

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF WESTERN PULASKI)	
COUNTY WATER DISTRICT FOR RATE)	
ADJUSTMENT FOR SMALL UTILITIES)	CASE NO.
PURSUANT TO 807 KAR 5:076)	2017-00172

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION TO
WESTERN PULASKI COUNTY WATER DISTRICT

Western Pulaski County Water District ("Western Pulaski"), pursuant to 807 KAR 5:001, is to file with the Commission the original and five copies of the following information, with a copy to all parties of record. The information requested herein is due within ten days of this request. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Western Pulaski shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Western Pulaski fails or refuses to furnish all or part of the requested information, Western Pulaski shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention should be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Western Pulaski shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to the response to Staff's First Request for Information ("Staff's First Request"), Item 1.

- a. In its response, Western Pulaski provided what appears to be a draft copy of the independent auditor's report for the calendar year ended December 31, 2016. Provide a finalized, signed copy of the independent auditor's report.

- b. Provide the audit adjustments prepared by Western Pulaski's independent auditor in relation to the independent audit report prepared for the calendar year ended December 31, 2016.

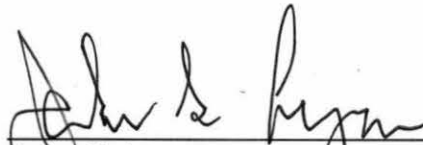
c. In Item 1.b., Staff requested that Western Pulaski reconcile any difference between the independent auditor's report and Western Pulaski's 2016 Annual Report submitted to the Public Service Commission on May 8, 2017 ("Annual Report"). Provide a reconciliation of the accounts listed on pages 7, 8, and 9 of the independent audit report to the accounts listed on pages 15, 16, 17, 18, 19, 20, 48, 49, and 50 of the Annual Report.

2. In Staff's First Request, Western Pulaski was asked to provide a Billing Analysis for all meter sizes as provided in the application for the 2016 revised Test Year (January 1 through December 31, 2016). In response to this request, Western Pulaski provided a Code Summary. This Code Summary had a Date Range of December 25, 2015, to December 31, 2016.

a. Explain why the Date Range on this Code Summary was selected.

b. Explain why Western Pulaski did not provide the Billing Analysis as requested in Staff's First Request for Information.

c. In lieu of the Billing Analysis, provide the Historical Billing Register for the year ended December 31, 2016, as previously requested by staff. This Billing Register should provide the individual customer's usage data for each month of the test year (January 1 through December 31, 2016). This should be provided in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns fully accessible, and with any sensitive information deleted from the file to maintain confidentiality for the customer.



John S. Lyons
Acting Executive Director
Public Service Commission
P.O. Box 615
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DATED JUL 07 2017

cc: Parties of Record

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